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**Survey Results Letter**

October 5, 2004

Dr Judy Neumeier-Martinson, Superintendent  
Dieringer School District No. 343  
1320 178<sup>th</sup> Ave East  
Sumner, WA 98390-6411

Dear Superintendent Neumeier-Martinson:

We have received your records and completed our review of your survey for the period September 1, 2000, through August 31, 2002. Based on our review of your records and information provided, no conditions were noted that were significant enough to require additional work. We would like to extend our appreciation to you and your staff for the cooperation and assistance in providing the information that was necessary to complete the survey of your District.

We want to emphasize that if conditions should change at the District, a regular on-site audit may be required. For example, if student FTE exceeds 100, or the District were to expend \$300,000 or more in federal funds in any one year, federal rules require the District receive a financial statement and single audit for that year. If you plan to, or have exceeded either of these thresholds we ask that you contact our office so we can help you meet your audit requirements.

If you have any questions or concerns about the survey results or other questions, please do not hesitate to contact Mark Rapozo, Audit Manager at (253) 593-2047 ext 111.

Sincerely,

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR